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Missouri State Auditor

Ralls County



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ralls County

Property Tax System	The county has not adequately restricted property tax system access. The County Clerk and County Commission do not adequately monitor additions and abatements entered into the property tax system. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review. The method of payment is not recorded on receipt slips, and as a result, the composition of receipts is not reconciled to the composition of deposits, and checks are not restrictively endorsed immediately upon receipt. Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's bank account. The Sheriff's office does not always reconcile invoices received from other political subdivisions for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, written contracts with other political subdivisions do not include a daily rate for boarding county prisoners and signed copies of the contracts could not be located.
Vehicle and Fuel Use	The Sheriff's office does not maintain fuel logs for all patrol cars, and fuel logs and fuel receipts are not reconciled to fuel statements. The Road and Bridge Supervisor does not reconcile fuel use to fuel purchased.
Computer Controls	The County Commission has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of the County Treasurer, Prosecuting Attorney, Ex Officio Recorder of Deeds, and Sheriff are not required to periodically change passwords, and employees in both the Prosecuting Attorney and the Ex Officio Recorder of Deeds share passwords within their respective offices. The Prosecuting Attorney and Ex Officio Recorder of Deeds do not have security controls in place to lock a computer after a specified number of incorrect logon attempts and do not perform periodic testing of backup data. Additionally, the Prosecuting Attorney does not store backups at an off-site location, and the Ex Officio Recorder of Deeds off-site backups are not encrypted or stored in a secure location.
Public Administrator's Undeposited Checks	The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them to help wards retain Medicaid eligibility. The Public Administrator is a court appointed personal representative for the financial activity of 26 individuals.
Ex Officio Recorder of Deeds' Segregation of Duties	The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not perform an adequate supervisory review.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE R. GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Ralls County

We have audited certain operations of Ralls County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Ralls County for the 2 years ended December 31, 2014. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2014. The objectives of our audit were to:

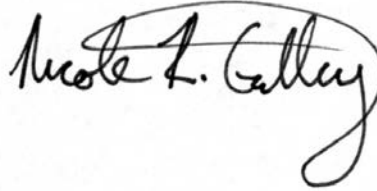
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Ralls County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	John Luetkemeyer, CPA
Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Keriann Wright, MBA, CPA
In-Charge Auditor:	Denise Huddleston, MBA
Audit Staff:	Rachelle Thompson

Ralls County Management Advisory Report State Auditor's Findings

1. Property Tax System

Controls and procedures over the property tax system need improvement. For the year ended February 28, 2015, property taxes and other monies collected by the County Collector totaled approximately \$11 million.

1.1 Computer access

The county has not adequately restricted property tax system access. The County Collector has access rights in the property tax system that allows changes to be made to individual tax records throughout the tax year. Because the County Collector is responsible for collecting tax monies, good internal controls require the County Collector not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

To prevent unauthorized changes to the property tax records, access should be limited based on user needs. Unrestricted access can result in the deletion or alteration of data files and programs.

1.2 Additions and abatements

The County Clerk and County Commission do not adequately monitor additions and abatements entered into the property tax system. During the year ended February 28, 2015, property tax additions totaled approximately \$281,000 and abatements totaled approximately \$52,000.

The County Assessor prepares court orders for additions and abatements, and posts these changes to the property tax system. The County Commission does not review the individual court orders or a detailed listing of changes made to the property tax system. The County Commission only reviews and approves a summary total of monthly additions and abatements. In addition, as explained in section 1.1, a control weakness exists because the County Collector is responsible for collecting property taxes and also has system access to change tax records (including entering addition and abatement information). This control weakness is more significant because neither the County Commission nor the County Clerk performs reconciliations of the approved additions and abatements to the actual changes made in the property tax system. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored, and errors or irregularities could go undetected.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic reviews and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.



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Management Advisory Report - State Auditor's Findings

1.3 Account book and annual settlements

Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk's account book only includes additions and abatements made to the tax system. The account book does not include taxes charged, collected, or protested, and therefore, does not provide all information needed to perform adequate reviews of the County Collector's annual settlements. Without a complete account book, the County Clerk cannot adequately review the annual settlements. In addition, the County Commission does not perform an independent review of the County Collector's annual settlements.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Similar conditions previously reported

A similar condition to section 1.1 was noted in our prior audit report, and similar conditions to sections 1.2 and 1.3 were noted in our prior 2 audit reports.

Recommendations

- 1.1 The County Commission ensure property tax system access is limited to only what is needed for the users to perform their job duties and responsibilities.
- 1.2 The County Commission and the County Clerk ensure all property tax additions and abatements are properly approved and monitored.
- 1.3 The County Clerk maintain a complete and accurate account book or other records summarizing the financial activity of the County Collector. In addition, the County Commission and the County Clerk should use the account book or other records to review the accuracy and completeness of annual settlements.

Auditee's Response

The County Commission provided the following responses:

- 1.1 *We will talk with the County Assessor about limiting access.*
- 1.2 *We have a new plan in place to review details of additions and abatements to monitor for anything unusual.*
- 1.3 *This is now being reviewed.*



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The County Clerk provided the following responses:

- 1.2 *I have set up a new spreadsheet to check the totals. The County Commission will sign off on the spreadsheet each month, after reviewing the County Collector's information and checking names and totals.*
- 1.3 *I will review the financial activities of the County Collector by maintaining an account book to review annual settlements.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office collected approximately \$65,000 in civil and criminal process fees, concealed carry weapon permits, bonds, and other miscellaneous receipts during the year ended December 31, 2014.

2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review. The Administrative Assistant is primarily responsible for receipting, recording, depositing, and disbursing monies; and preparing month-end bank reconciliations for the Sheriff's bank account. In addition, the Administrative Assistant is an approved signer on the Sheriff's bank account, which only requires one signature on checks. The Sheriff's review of bank reconciliations and other accounting records is not documented and does not include a review of detailed receipt and disbursement records.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and should include comparing daily receipt activity to deposits and disbursements to supporting documentation.

2.2 Receipts and deposits

The Sheriff's office controls and procedures over receipts and deposits need improvement. The method of payment (cash, check, or money order) is not recorded on receipt slips, and as a result, the composition of receipts is not reconciled to the composition of deposits. In addition, checks are not restrictively endorsed immediately upon receipt.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected and accounting records will contain errors.

2.3 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's bank account. At our request, a



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list of liabilities was prepared as of December 31, 2014, which totaled \$13,452. The December 31, 2014, reconciled bank balance of \$14,798 exceeded the list of liabilities by \$1,346. According to the Sheriff's office, this difference includes \$1,275 in undistributed monies that remained in the Sheriff's bank account as of January 1, 2013, when the Sheriff took office. The Sheriff's office has been unable to determine to whom these monies and the remaining excess funds are owed.

To ensure records are in balance, identify errors timely, and ensure sufficient cash is available for payment of amounts due, liabilities should be identified monthly and reconciled to cash balances. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed. Various statutory provisions address the disposal of unidentified monies.

2.4 Board bill invoices

The Sheriff's office does not always reconcile invoices received from other political subdivisions for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, written contracts with other political subdivisions do not include a daily rate for boarding county prisoners and signed copies of the contracts could not be located. Although various counties were utilized for boarding prisoners, the majority of boarding costs were paid to 2 nearby counties. During the year ended December 31, 2014, the Sheriff's office paid approximately \$429,000 to other political subdivisions for boarding prisoners.

Without reconciling board bill invoices received to adequate supporting records, there is less assurance the amounts invoiced and paid are accurate. In addition, Section 432.070, RSMo, states all contracts entered into by the county shall be in writing and shall be signed by each of the parties or their agents. Written contracts are necessary to specify the services to be performed along with the compensation for those services, provide a means for the Sheriff's office to monitor compliance with the contract terms, and protect the county and the Sheriff's office in the event of a dispute over the terms of the agreement.

Similar conditions previously reported Recommendations

Similar conditions to sections 2.2, 2.3, and 2.4 were noted in our prior audit report.

The Sheriff:

- 2.1 Adequately segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.2 Ensure receipt slips are issued with the method of payment documented, the composition of receipt slips is reconciled to the



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composition of deposits, and checks are restrictively endorsed immediately upon receipt.

- 2.3 Prepare a list of liabilities monthly and compare the list to the available cash balance. Differences should be promptly investigated. After sufficient efforts are made to resolve discrepancies, any remaining unidentified monies should be disposed of in accordance with state law.
- 2.4 Ensure invoices received for boarding county prisoners are reconciled to supporting records before payment is made. In addition, the Sheriff and County Commission ensure written agreements for boarding county prisoners include compensation rates for those services and are signed by all applicable parties.

Auditee's Response

The Sheriff provided the following responses:

- 2.1 *The Sheriff now reviews accounts on a more frequent basis and reviews detailed accounting records periodically.*
- 2.2 *This is now being done.*
- 2.3 *This issue was discussed with the County Treasurer and balances will be zeroed out monthly.*
- 2.4 *We have met with and will continue to work with the County Clerk, County Commission, and Prosecuting Attorney to ensure board bills are accurate prior to making payment.*

The County Commission provided the following responses:

- 2.4 *We will try to get written agreements for boarding county prisoners.*

3. Vehicle and Fuel Use

The county lacks adequate procedures to account for vehicle and fuel use in the Sheriff's office and the Road and Bridge department. The Sheriff's office spent approximately \$50,000 and the Road and Bridge department spent approximately \$188,500 on fuel purchases during the year ended December 31, 2014, for 15 patrol cars and 28 Road and Bridge vehicles and equipment.

- The Sheriff's office does not maintain fuel logs for all patrol cars, and fuel logs and fuel receipts are not reconciled to fuel statements. Employees purchase fuel for patrol cars with fuel purchasing cards, and the county receives a monthly statement for these purchases. Employees are to obtain a receipt at the time of purchase, sign it, and turn it into the Administrative Assistant monthly, who reconciles the receipts to



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monthly fuel statements. During our review of the June 2014 fuel statement, fuel receipts could not be located for 16 fuel transactions, totaling \$772, out of the 102 (15 percent) fuel transactions reviewed, and fuel logs maintained were not reconciled to the monthly statement. The Sheriff does not document his review of the fuel statements for reasonableness.

- The Road and Bridge Supervisor does not reconcile fuel use to fuel purchased. The county maintains three bulk fuel tanks for fueling road and bridge vehicles and equipment. Daily logs are maintained at the bulk fuel tanks to track fuel meter readings, the amount pumped, and the vehicle/equipment fueled. The Road and Bridge Supervisor reconciles receipts for bulk fuel purchases to monthly statements; however, a reconciliation of fuel use to fuel purchased is not completed. In addition, Road and Bridge employees also purchase fuel for county vehicles with fuel purchasing cards, and the county receives a monthly statement for these purchases. Mileage logs are maintained in each vehicle to record odometer readings, location, and quantity and cost of fuel purchased with fuel cards. The Road and Bridge Supervisor does not require submission of receipt slips for fuel purchases and mileage logs are not compared with monthly fuel statements. The Road and Bridge Supervisor indicated only diesel fuel vehicles and equipment use fuel from the bulk tanks.

Procedures for reviewing fuel use and reconciling use to fuel purchased are necessary to ensure the reasonableness and propriety of fuel use and disbursements. Also, mileage and fuel logs are necessary to document the appropriate use of vehicles and to support fuel charges. Failure to account for fuel purchases could result in loss, theft, and misuse going undetected.

A similar condition was noted in our prior 2 audit reports.

Recommendation

The County Commission and the Sheriff establish procedures to maintain adequate records to effectively monitor fuel use. In addition, ensure fuel purchases are reconciled to fuel use and fuel statements and investigate any significant differences.

Auditee's Response

The County Commission provided the following response:

We have a plan in place. We have talked with the Road and Bridge Supervisor and have put information on a spreadsheet so we can calculate miles by truck numbers.



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The Sheriff provided the following response:

Fuel logs are now kept for all patrol cars. Fuel receipts are requested for all fuel purchases to be checked against statements.

4. Computer Controls

Controls over county computers are not sufficient to prevent unauthorized access by requiring password changes and restricting logon attempts or to restore key systems in the event of a disaster or system failure. As a result, county records are not adequately protected and are susceptible to unauthorized access or damage.

4.1 Password controls

The County Commission has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of the County Treasurer, Prosecuting Attorney, Ex Officio Recorder of Deeds, and Sheriff are not required to periodically change their passwords, and employees in both the Prosecuting Attorney and the Ex Officio Recorder of Deeds share passwords within their respective offices. In addition, the County Assessor's office maintains a list of all employees' passwords that is accessible by employees of that office.

Passwords are required to authenticate access to computers. The security of a computer password is dependent upon keeping passwords confidential. However, since passwords do not have to be periodically changed and are shared, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Security controls

The Prosecuting Attorney and Ex Officio Recorder of Deeds do not have security controls in place to lock a computer after a specified number of incorrect logon attempts.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

4.3 Backup data

The Prosecuting Attorney and the Ex Officio Recorder of Deeds do not perform periodic testing of backup data. Additionally, the Prosecuting Attorney does not store backups at an off-site location, and the Ex Officio Recorder of Deeds off-site backups are not encrypted or stored in a secure location. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data



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on the computer, and there is an increased risk of unauthorized access to data on unencrypted backups.

To help prevent loss of information and ensure all essential county information and computer systems can be recovered, backups should be tested on a periodic basis, and stored at a secure off-site location or encrypted.

Recommendations

The County Commission work with other county officials to:

- 4.1 Require unique passwords for each employee that are confidential and periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 Require each county computer to have security controls in place to lock the computer after a specified number of incorrect logon attempts.
- 4.3 Ensure backup data is tested on a regular, predefined basis, and stored in a secure off-site location or encrypted.

Auditee's Response

- 4.1 &
4.2 *We will try to work with other county officials to require unique passwords for each employee and lock out security controls on computers.*
- 4.3 *We will talk with elected officials about backup and storing backups at a secure off-site location.*

5. Public Administrator's Undeposited Checks

The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them to help wards retain Medicaid eligibility. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and is responsible for the financial activity of 26 individuals.

For one ward reviewed, the Public Administrator submitted an inaccurate Medicaid eligibility form to the state in August 2014. The eligibility form listed a bank balance of \$800; however, this balance could not be supported and the form did not include a property tax credit check of \$577 received in February 2014. This check was deposited into the ward's bank account in September 2014, after submission of the Medicaid eligibility form to the state. According to the Public Administrator, she does not deposit some checks for possibly 3 wards to ensure the wards' assets remain below Medicaid eligibility limits.



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To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, monies should be deposited timely. When initially applying for or re-determining eligibility for Medicaid through the Missouri Department of Social Services (DSS), Family Support Division, the Public Administrator is required to report all assets for each ward that may be in the form of cash, property, or other assets on the program application or eligibility review form. In addition, Section 208.210.1, RSMo, requires recipients to notify county welfare offices if they possess property that affects their right to receive benefits. Further, Section 208.210.2, RSMo, provides that if it is found that a recipient or spouse possessed income in excess of the amount reported that would affect his/her right to receive benefits, the amount of benefits may be recovered as a debt due to the state.

Recommendation

The Public Administrator discontinue the practice of holding checks and report accurate asset information for wards to the DSS, Family Support Division. In addition, monies should be deposited timely. Also, the Public Administrator should contact the DSS, Family Support Division, to determine whether any monies are due to the state.

Auditee's Response

I agree with the recommendation and will discontinue holding checks in the future. I have spoken with the DSS, Family Support Division to discuss the situation, and the change in assets on this case would not have impacted eligibility after all. I agree to report all assets as required on future Medicaid eligibility forms.

6. Ex Officio Recorder of Deeds' Segregation of Duties

The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not perform an adequate supervisory review. The Ex Officio Recorder of Deeds collects various fees for recording documents such as deeds and marriage licenses. During the year ended December 31, 2014, receipts totaled approximately \$73,000.

The Deputy Recorder is primarily responsible for receipting, recording, and depositing monies and the Ex Officio Recorder of Deeds performs bank reconciliations and signs checks. The Ex Officio Recorder of Deeds does not perform a supervisory review of detailed accounting records or a comparison of monies received to those deposited.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and should include comparing daily receipt activity to deposits.



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Recommendation

The Ex Officio Recorder of Deeds adequately segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.

Auditee's Response

Complete segregation of duties is not possible or efficient with the staff of one Deputy Recorder and myself (who also serves as Circuit Clerk). I will make an attempt to randomly review and document such review of monies received and deposited, in addition to the monthly reconciliation (which is documented) on the bank statement which I am currently doing at this time.

Ralls County

Organization and Statistical Information

Ralls County is a county-organized, third-class county. The county seat is New London.

Ralls County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 38 full-time employees and 17 part-time employees on December 31, 2014.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2015	2014
Robert L. See, Presiding Commissioner	\$	29,390
R.C. Harlow, Associate Commissioner		27,390
Steven H. Whitaker, Associate Commissioner		27,390
Gina Jameson, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Ernie Duckworth, County Clerk		41,500
Rodney J. Rodenbaugh, Prosecuting Attorney		51,000
Gerry Dinwiddie, Sheriff		46,000
Jena L. Epperson, County Treasurer		41,500
Denise. Goodwin, County Coroner		14,000
Paula Evans, Public Administrator		41,500
Connie L. Berry, County Collector, year ended February 28,	41,500	
Thomas E. Ruhl, County Assessor, year ended August 31,		41,500
Marty Wasson, County Surveyor (2)		

- (1) Compensation is paid by the state.
- (2) Compensation on a fee basis.